

The chief of police shall perform such other duties mentioned in this Charter or as the mayor and council shall assign him by ordinance or otherwise. (Code 1930, art. 11, § 41; 1943, ch. 740, § 1.)

## **Article VI. Taxation.**

### Section 16-56. Authority of city generally.

The Mayor and Council of Brunswick are hereby authorized to use the state and county assessment on all real and personal property of any person or business within the corporate limits of the City which is subject to such assessment for state and county taxes. They shall have the power to levy and collect taxes on all real property of any person or business in the City, not exceeding for general purposes in any one year eighty cents on each one hundred dollars of assessable real property. They shall have the power to levy and collect on any assessable business personal property in the City, at a rate or rates set by the City Council from time to time on each one hundred dollars of assessable personal property. They shall also levy and collect the taxes required to meet the interest and redeem at maturity all bonds legally issued. (Code 1930, art. 11, § 44; 1943, ch. 740, § 1, Char. Res. 08-02.)

### Section 16-57. Mayor and Council may exempt hospitals, charitable institutions, and manufacturers from municipal taxation by ordinance.

The Mayor and Council of Brunswick may, in their discretion, by general ordinance, exempt from any or all municipal taxes or other municipal charges any or all of the taxable real or personal property, in whole or in part, of any hospitals or charitable institutions located within the corporate limits of the City, but any ordinance, resolution, or contract which exempts any such property for a period longer than five years shall be absolutely void in all respects whatsoever. (Code 1930, art. 11, § 51; 1943, ch. 740, § 1.)

The Mayor and Council of Brunswick, in their discretion, may by general ordinance exempt, in whole or in part, stock in business, tools, implements, and the like, and/or raw materials in the possession of a person or business engaged in the business of manufacturing in the City from any personal property tax levied in accordance thereunder.

The Mayor and Council of Brunswick, in their discretion whenever it seems expedient for the encouragement of growth and development of manufacturers and manufacturing in the City, upon the sworn application of any person or business actually engaged in the business of manufacturing in the City before the annual revision of the tax list, may abate, in whole or in part, taxes for any one (1) year on any assessable business real or personal property which may be levied for City purposes.

(Char. Res. 08-02)

#### Section 16-58. Advertisement of tax levy.

The annual tax levy shall be made by ordinance by the City Council on or before the first (1<sup>st</sup>) day of each year. It shall be the duty of the City Administrator and tax collector, as soon as the annual tax levy is made and certified for collection, to give notice by advertisement in one newspaper published or circulated in Brunswick, which notice shall state the applicable tax rates, time from which the taxes bear interest and shall warn all persons and businesses of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes, with which they are respectively charged, are paid on or before the first day of January next ensuing. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) (Rev. 9/93) (Char. Res. 08-02)

#### Section 16-59. Tax bills.

The city administrator and tax collector shall, immediately after the annual tax levy is made, make out the bills of each taxpayer, to which notice similar to that provided for in the preceding section shall be annexed, and shall forward the bill by mail or otherwise to the person to whom taxes have been assessed or his agent. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) **(Rev. 9/93)**

#### Section 16-60. Sale of property for delinquent taxes—List of delinquent property.

Immediately after the first day of January in each and every year, the city administrator and tax collector shall make out an alphabetical list of taxes due and in arrears, which list shall contain the name of the person assessed with property upon which taxes are due and in arrears, a brief description of the property and such references to title as will render the same certain of identification and the amount of taxes levied and in arrears, with interest and costs accrued and to accrue thereon to the date of sale, to which list shall be appended a notice that if the taxes are not paid on or before the second Monday in April next ensuing together with the interest accrued thereon and a proportional cost of advertising and fees, he will proceed, at 10:00 A.M. on the second Monday in April at the mayor's office in the City of Brunswick, to offer the property assessed or so much thereof as may be necessary for sale to the highest bidder for cash, which list and notice shall be published in a newspaper, published or circulated in Brunswick for two successive weeks prior to the first Monday in March. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) **(Rev. 9/93)**

#### Section 16-61. Same—How sale conducted generally.

On the second Monday in April, the city administrator and tax collector shall, at the hour and place named in the advertisement required by the preceding section, proceed to sell the property assessed or so much thereof as may be necessary, beginning with the first on the list and so on in order upon which taxes, interest, costs and fees shall not have been paid. He shall continue such sales on each secular day, legal holidays excepted, from 10:00 A.M. until 3:00 P.M., until every parcel shall have been offered. Should the city administrator and tax collector, by reason of illness or other disability be unable to attend and conduct such sale, the deputy shall

conduct such sale. In such case, the deputy shall make the affidavit to the report of sale as provided by law.

The real estate of a delinquent taxpayer may be sold to pay corporation taxes, whether there be personal property or not.

Whenever it shall be unnecessary for the city administrator and tax collector to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which, in his judgment, will be sufficient to pay the taxes in arrears, interest, costs and expenses above set forth and shall require a competent surveyor to lay off and make a plat and description of the same. The part so laid off shall be sold by the plat and description so made.

It shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described as per plat and description to be exhibited at the time of sale. In case of sale, the city administrator and tax collector shall file such plat and description with his report of sale; provided, however, that if the city administrator and tax collector shall deem it impracticable to divide the property assessed, he shall set aside the vote. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) (**Rev. 9/93**)

Section 16-62. Same—Report to circuit court; confirmation of sale by court; distribution of proceeds.

The city administrator and tax collector shall, within thirty days after the close of a sale of property for delinquent taxes, make a full report thereof to the circuit court for the county, setting forth his proceedings in the premises in detail, showing to whom and at what price such several parcels were respectively sold, the amount of taxes and interest accrued, the pro rata of costs and advertising such sale and all other expenses and the surplus fund in each instance. With such report, he shall file a copy of the printed list and notice of sale.

The court shall examine such proceedings. If the same appear to be regular and the provisions of the law in relation thereto have been complied with, the court shall order notice to be given by advertisement warning all persons interested in the property sold to be and appear in the court by a certain day to be named in such order, to show cause, if they have any, why such sale should not be ratified and confirmed. After hearing the objections, if any, the court, in its discretion, shall in one order ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser thereof, shall, on payment of the purchase money, have a good title to the property sold, subject only to the owner's right to redeem. But, if in the judgment of the court, good cause is shown against the ratification of the sale of any parcel of land or other property, the city administrator and tax collector shall, within thirty days, proceed to a new sale of such property and bring the proceeds into court, out of which shall be paid the purchase money paid to the city administrator and tax collector on such rejected sale, all taxes assessed on such property since such sale and all costs and expenses properly incurred in the court, with interest on all such sums from the time of payment, but such sale shall not be set aside if the provisions of the law appear to have been substantially complied with. The burden of proof shall be on the exceptant to show the same to be invalid. For the purpose of making a just distribution of the proceeds of any sale ratified and confirmed, the court may pass all such orders as may be

just and equitable and shall have as full and complete jurisdiction as though it were sitting as a court of equity. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) **(Rev. 9/93)**

Section 16-63. Same—Redemption by owner; conveyance by City Administrator when property not redeemed.

Whenever real estate shall be sold by the city administrator and tax collector, the person who was the owner thereof prior to the sale may redeem same within the period of twelve calendar months from the date of such sale by paying into court, to be paid to the purchaser thereof, the amount of the purchase money, all subsequent taxes paid by the purchaser and all court costs, with interest thereon, at the rate of fifteen percent per annum from the date of sale and the date of the payment of such taxes and costs, respectively.

After the expiration of such period of twelve calendar months; provided, that the property has not been redeemed and the sale has been finally ratified and confirmed by the court, the city administrator and tax collector then in office shall, at the expense of the purchaser, by a good and sufficient deed, executed and acknowledged according to law, convey to the purchaser the parcel of land sold to him. The deed of the successor in office of the city administrator and tax collector who makes the sale shall be valid in law as though it had been executed and delivered by the last named city administrator and tax collector. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) **(Rev. 9/93)**

Section 16-64. Same—Authority of mayor and council to purchase property.

The mayor and council of Brunswick may purchase, in their discretion, at a tax sale, any property offered for sale for the payment of taxes; provided that they shall not bid a sum greater approximately than the taxes in arrears on such property and the interest and expenses of sale and costs. They may sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the city. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1.)

Section 16-65. Same—Personal property.

If any person shall be assessed upon the assessment books of the city with personal property only and the amount of taxes levied thereon shall remain unpaid on the first day of January next succeeding the annual levy of taxes in the city, the city administrator and tax collector shall, within one month after the first day of January in each year or within one month after the discovery of any property belonging to such delinquent, levy upon such portions of the personal property assessed to such delinquent taxpayers, as may be necessary to pay such taxes, interest, costs and fees, as herein provided, in the same manner as the sheriff of the county is authorized by law to levy upon property on execution on judgments issued out of the circuit court for the county and shall advertise and sell such property in the same manner as is required by law in case of sales of personal property by the sheriff of the county and deliver the property so sold to the purchaser thereof. For the purpose of the levy of the sale, the city administrator and tax collector shall have all the powers lawfully exercised by the sheriff of the county in enforcing executions on judgments of the circuit court for the county and shall, if necessary,

have the same powers prescribed by law for the levy upon and sale of shares of stock in any association or corporation which the sheriff of the county may possess in enforcing executions on judgments of the court. The city administrator and tax collector shall be entitled to receive out of the proceeds of sales made under this section the same fees and allowances as are allowed by law to the sheriff of the county on executions. Out of the proceeds of sale of such personal property, the city administrator and tax collector shall pay all costs and expenses incident to such sale and the taxes in arrears thereon, together with interest, and the surplus, if any shall be paid over to such delinquent taxpayer.

This section shall be construed as an addition to, and not as a substitution for, the powers of the city administrator and tax collector to collect taxes assessed upon personal property by suit. It is hereby expressly provided that the city administrator and tax collector, if he deems such course advisable, may proceed to collect any and all taxes due upon such personal property by suit, in the name of the mayor and council of Brunswick, before any justice of the peace, in and for the county or in the circuit court for the county. (Code 1930, art. 11, § 47; 1943, ch. 740, § 1; Char. Res. 2-93, 7-14-93.) **(Rev. 9/93)**

## **Article VII. Taxicabs.**

### Section 16-66. "Taxicab" defined.

The word "taxicab," when used in this article, shall mean a taxicab as defined in section 361 of Article 23 of the Annotated Code of Maryland, 1957. (1951, ch. 93, § 1.)

### Section 16-67. Authority of city to regulate taxicabs.

The mayor and council of Brunswick are hereby authorized and empowered to enact ordinances providing regulations for the operation of taxicabs in the city and for the registration and fixing requirements for the owners and operators of the taxicabs so as to protect the safety, health and general welfare of the city and its residents, citizens and occupants; provided, that such regulations are not in conflict with the laws of the state and regulations adopted by the commissioner of motor vehicles. (1951, ch. 93, § 1.)

### Section 16-68. Aid from state public service commission.

The mayor and council of Brunswick shall be empowered to request the aid of the public service commission of the state in the determination of rates which may be established under this article. The public service commission shall be empowered to extend such aid as may be requested from time to time by the mayor and council of Brunswick in the determination of rates so far as such aid is consistent with the statutory powers conferred upon such commission by the laws of the state. (1951, ch. 93, § 1.)

### Section 16-69. Penalty for violation of city taxicab ordinance.

The violation of any of the provisions of any ordinance enacted pursuant to this article shall be considered a misdemeanor. Upon conviction thereof before a trial magistrate of the city